

# FYE 2009 Review - Annual Financial Report

School District: Elliott County  
 Audit Firm Name: White & Associates PSC  
 Date: 2/10/2010  
 1st Audit Reviewer: Jeffrey Coulter  
 2nd Audit Reviewer:

Date Generated: February 10, 2010 3:59:11 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	970,495.64	970,495.64	0.00	970,496.00	-0.36	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,495,267.88	-1,495,267.88	0.00	1,495,267.88	
Revenue (State) - 3XXX (Not 3900)	5,727,518.92	5,727,518.92	0.00	7,222,787.00	-1,495,268.08	
Revenue (Federal) - 4XXX	21,799.21	21,799.21	0.00	21,799.00	0.21	
Total Revenues	6,719,813.77	8,215,081.65	-1,495,267.88	8,215,082.00	-0.35	
Expenditures-Not including Transfers Out or On Behalf	6,770,584.71	6,770,584.71	0.00	8,137,901.00	-1,367,316.29	
Expenditures-On Behalf	0.00	1,495,267.88	-1,495,267.88	0.00	1,495,267.88	
Total Expenditures	6,770,584.71	8,265,852.59	-1,495,267.88	8,137,901.00	127,951.59	Refer Pg 15 Financial Audit Report, Classification difference on Debt Service Amount
Excess (Deficiency) of Revenues Over Expenditures	-50,770.94	-50,770.94	0.00	77,181.00	-127,951.94	
Other Financing Sources - Not Transfers In	4,276.00	4,276.00	0.00	4,276.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	4,750.00	4,750.00	0.00	4,750.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	34,983.00	34,983.00	0.00	162,935.00	-127,952.00	
Total Other Financing Sources, Uses and Transfers	-25,957.00	-25,957.00	0.00	-153,909.00	127,952.00	
Net Change in Fund Balance	-76,727.94	-76,727.94	0.00	-76,728.00	0.06	
Beginning Fund Balance - July 1	371,299.75	371,299.75	0.00	371,300.00	-0.25	
Ending Balance - June 30	294,571.81	294,571.81	0.00	294,572.00	-0.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,495,267.88	-1,495,267.88	0.00	1,495,267.88	Financial Audit Report does not breakout On Behalf Revenues by Fund
On-Behalf Expenditures by Fund	0.00	1,495,267.88	-1,495,267.88	1,495,268.00	-0.12	Refer PG 40 Note P Financial Audit Report for On Behalf Payments general fund
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	45,743.08	45,743.08	0.00	45,743.00	0.08	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	695,458.08	695,458.08	0.00	695,458.00	0.08	
Revenue (Federal) – 4XXX	1,460,845.31	1,460,845.31	0.00	1,460,845.00	0.31	
Total Revenues	2,202,046.47	2,202,046.47	0.00	2,202,046.00	0.47	
Expenditures-Not including Transfers Out and not 0280	2,232,279.47	2,232,279.47	0.00	2,232,279.00	0.47	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	2,232,279.47	2,232,279.47	0.00	2,232,279.00	0.47	
Excess (Deficiency) of Revenues Over Expenditures	-30,233.00	-30,233.00	0.00	-30,233.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	34,983.00	34,983.00	0.00	34,983.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	4,750.00	4,750.00	0.00	4,750.00	0.00	
Total Other Financing Sources, Uses and Transfers	30,233.00	30,233.00	0.00	30,233.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 310 (Capital Outlay) (310)</b>						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	102,596.00	102,596.00	0.00	102,596.00	0.00	
Total Revenues	102,596.00	102,596.00	0.00	102,596.00	0.00	
Expenditures-Not including Transfers Out	102,596.00	102,596.00	0.00	99,020.00	3,576.00	Refer Pg 43 Financial Audit Report, Classification difference for Debt Service Amount
Total Expenditures	102,596.00	102,596.00	0.00	99,020.00	3,576.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	3,576.00	-3,576.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	3,576.00	-3,576.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-3,576.00	3,576.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
<b>Fund 320 (Building) (320)</b>						
Revenue (Local) - 1XXX	86,659.00	86,659.00	0.00	86,659.00	0.00	
Revenue (State) – 3XXX	279,097.00	279,097.00	0.00	279,097.00	0.00	
Total Revenues	365,756.00	365,756.00	0.00	365,756.00	0.00	
Expenditures-Not including Transfers Out	365,756.00	365,756.00	0.00	0.00	365,756.00	Refer Pg 43 Financial Audit Report, Classification difference for Debt Service Amount
Total Expenditures	365,756.00	365,756.00	0.00	0.00	365,756.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	365,756.00	-365,756.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	365,756.00	-365,756.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-365,756.00	365,756.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	1,738.00	-1,738.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	0.00	0.00	0.00	1,738.00	-1,738.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	496,957.19	496,957.19	0.00	496,957.00	0.19	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	496,957.19	496,957.19	0.00	496,957.00	0.19	
Excess (Deficiency) of Revenues Over Expenditures	-496,957.19	-496,957.19	0.00	-496,957.00	-0.19	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-496,957.19	-496,957.19	0.00	-496,957.00	-0.19	
Beginning Fund Balance - July 1	0.00	0.00	0.00	496,957.00	-496,957.00	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	-496,957.19	-496,957.19	0.00	0.00	-496,957.19	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	610,568.00	-610,568.00	
Total Revenues	0.00	0.00	0.00	610,568.00	-610,568.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	1,128,014.00	-1,128,014.00	
Total Expenditures	0.00	0.00	0.00	1,128,014.00	-1,128,014.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	-517,446.00	517,446.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	2,045,000.00	-2,045,000.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	497,284.00	-497,284.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	2,024,837.00	-2,024,837.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	517,447.00	-517,447.00	
Net Change in Fund Balance	0.00	0.00	0.00	1.00	-1.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	1.00	-1.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	9,390,212.24	10,885,480.12	-1,495,267.88	11,496,048.00	-610,567.88	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	9,968,173.37	11,463,441.25	-1,495,267.88	12,094,171.00	-630,729.75	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-577,961.13	-577,961.13	0.00	-598,123.00	20,161.87	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	4,276.00	4,276.00	0.00	24,439.00	-20,163.00	
Net Change in Fund Balance - Governmental Funds	-573,685.13	-573,685.13	0.00	-573,684.00	-1.13	
Beginning Fund Balance - July 1 - Governmental Funds	371,299.75	371,299.75	0.00	869,995.00	-498,695.25	
Ending Fund Balance - June 30 - Governmental Funds	-202,385.38	-202,385.38	0.00	296,311.00	-498,696.38	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	100,459.56	100,459.56	0.00	100,460.00	-0.44	
Total Operating Revenues	100,459.56	100,459.56	0.00	100,460.00	-0.44	
Expenditures-Not including Transfers Out or On-behalf	539,152.72	580,035.59	-40,882.87	710,059.00	-130,023.41	
Expenditures-On Behalf	0.00	130,023.30	-130,023.30	0.00	130,023.30	
Expenditures - Depreciation Only (Fund 81)	0.00	10,155.10	-10,155.10	10,155.00	0.10	
Total Operating Expenses	539,152.72	720,213.99	-181,061.27	720,214.00	-0.01	
Operating Income (Loss)	-438,693.16	-619,754.43	181,061.27	-619,754.00	-0.43	
Non-Operating Revenue - Interest Income Only (Local) - 1510	2,510.12	2,510.12	0.00	2,510.00	0.12	
Revenue (State) - 3XXX	7,377.00	7,377.00	0.00	137,400.00	-130,023.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	130,023.30	-130,023.30	0.00	130,023.30	
Donated Commodities - 4550	0.00	36,375.00	-36,375.00	36,375.00	0.00	
Revenue (Federal) - 4XXX, not 4550	473,198.00	473,198.00	0.00	473,198.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	483,085.12	649,483.42	-166,398.30	649,483.00	0.42	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	44,391.96	29,728.99	14,662.97	29,729.00	-0.01	
Beginning Net Assets - July 1	127,919.91	127,919.91	0.00	184,269.00	-56,349.09	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	172,311.87	157,648.90	14,662.97	213,998.00	-56,349.10	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	100,459.56	100,459.56	0.00	100,460.00	-0.44	Refer to difference in Proprietary Fund
Total Operating Expenses - Proprietary Funds	539,152.72	720,213.99	-181,061.27	720,214.00	-0.01	
Operating Income (Loss) - Proprietary Funds	-438,693.16	-619,754.43	181,061.27	-619,754.00	-0.43	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	483,085.12	649,483.42	-166,398.30	649,483.00	0.42	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	44,391.96	29,728.99	14,662.97	29,729.00	-0.01	
Net Assets, July 1, 2008 - Proprietary Funds	127,919.91	127,919.91	0.00	184,269.00	-56,349.09	
Net Assets, June 30, 2009 - Proprietary Funds	172,311.87	157,648.90	14,662.97	213,998.00	-56,349.10	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	130,023.30	-130,023.30	0.00	130,023.30	Financial Audit Report does not breakout On Behalf Revenue
Fund 51 - On-Behalf Expenditures	0.00	130,023.30	-130,023.30	130,023.00	0.30	Refer to Pg 40 Note P Financial Audit Report for On Behalf Payments Food Service Fund
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	647,564.60	-647,564.60	647,565.00	-0.40	Refer Pg 32- 33 Note D Financial Audit Report
Depreciation Expense - Fund 81	0.00	10,155.10	-10,155.10	10,155.00	0.10	Refer Pg 20 and 32- 33 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,625,291.18	-1,625,291.18	1,624,831.52	459.66	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to Pg 40 Note P Financial Audit Report reporting On Behalf Payment of \$1,495,268 for general fund and \$130, 023 Food Service for a total of \$1,625,291
On-Behalf Payments (Audit - KDE Web)	0.00	-1,625,291.18	1,625,291.18	-1,624,831.52	-459.66	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	647,564.60	-647,564.60	0.00	647,564.60	
Change Total assets	0.00	-647,564.60	647,564.60	0.00	-647,564.60	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-647,564.60	647,564.60	0.00	-647,564.60	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	10,155.10	-10,155.10	0.00	10,155.10	
Change Total assets	0.00	-10,155.10	10,155.10	0.00	-10,155.10	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-10,155.10	10,155.10	0.00	-10,155.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	657,719.70	-657,719.70	0.00	657,719.70	
Change in Total Fixed Assets	0.00	-657,719.70	657,719.70	0.00	-657,719.70	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-657,719.70	657,719.70	0.00	-657,719.70	